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*Attorneys for Cornerstone Capital, Inc.*

**UNITED STATES BANKRUPTCY COURT**  
**SOUTHERN DISTRICT OF NEW YORK**  
SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES,

Defendant.

Adv. Pro. No. 08-01789 (BRL)  
SIPA Liquidation

**CERTIFICATION OF SERVICE**

I, David M. Banker, hereby certify that on May 21, 2010, I caused a true and correct copy of Cornerstone Capital, Inc.'s Objection to Trustee's Determination of Claim, (1) to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF; (2) to be served by hand upon:

Irving H. Picard, Trustee  
c/o Baker & Hostetler, LLP  
45 Rockefeller Plaza  
New York, NY 10111;

and (3) to be mailed by Federal Express Priority Overnight service to each of the following addresses:

Clerk of the United States Bankruptcy Court  
for the Southern District of New York  
One Bowling Green  
New York, NY 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler, LLP  
45 Rockefeller Plaza  
New York, NY 10111.

Dated: May 21, 2010

/s/ David M. Banker

David M. Banker, Esq.